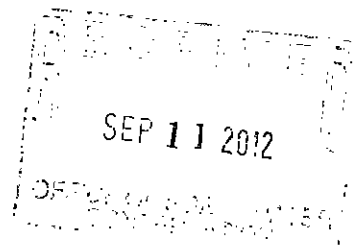


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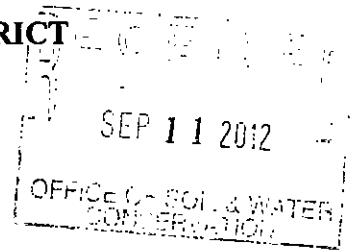
**LASALLE SOIL & WATER  
CONSERVATION DISTRICT  
Jena, Louisiana  
Financial Statements  
June 30, 2012**

RECEIVED  
LEGISLATIVE AUDITOR  
2012 SEP 28 PM 12:53

Under provisions of state law this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and where appropriate, at the office of the parish clerk of court.

Release Date OCT 10 2012

**LASALLE SOIL & WATER CONSERVATION DISTRICT  
JENA, LOUISIANA**



August 6, 2012

Office of Legislative Auditor  
1600 North Third Street  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Sir or Madam:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements of the LaSalle Soil & Water Conservation District as of and for the year ended June 30, 2012. The statements include all funds under the control and oversight of the District. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

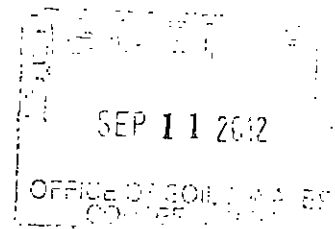
Sincerely,

A handwritten signature in dark ink, appearing to be "James J. Smith", written over a horizontal line.

LaSalle Soil & Water Conservation District

Enclosure

**Affidavit & Revenue Certification**  
**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**



**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS**

**As Of And For The Year Ended June 30, 2012**

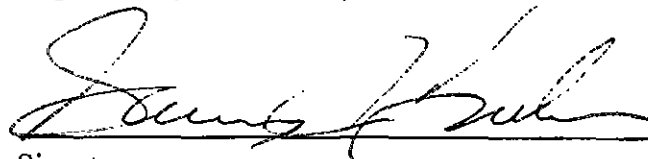
The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

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**AFFIDAVIT**

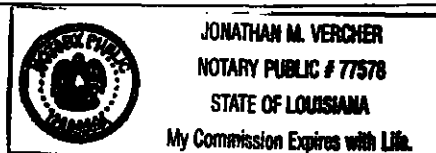
Personally came and appeared before the undersigned authority, Sammy Franklin, Chairman, LaSalle Soil & Water Conservation District, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the LaSalle Soil & Water Conservation District as of June 30, 2012, and the results of operations for the year then ended, in accordance with basis of accounting described within the accompanying financial statements.

In addition, Sammy Franklin, Chairman, LaSalle Soil & Water Conservation District, who, duly sworn, deposes and says that LaSalle Soil & Water Conservation District received \$50,000 or less in revenues and other sources for the year ended June 30, 2012, and accordingly, is not required to have an audit for the previously mentioned year.

  
Signature

Sworn to and subscribed before me, this 6<sup>th</sup> day of August, 2012.

  
NOTARY PUBLIC



---

Sammy Franklin  
PO Box 1638  
Jena, LA 71342  
(318) 992-2235

John R. Vercher C.P.A.  
jrv@centurytel.net

Jonathan M. Vercher M.S., C.P.A.  
jonathanvercher@centurytel.net

**JOHN R. VERCHER PC**  
***Certified Public Accountants***

P.O. Box 1608  
Jena, Louisiana 71342  
Tel: (318) 992-6348  
Fax: (318) 992-4374

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**INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Board of Directors  
LaSalle Soil & Water Conservation District  
P.O. Box 1638  
Jena, LA 71342

We have compiled the accompanying financial statements of LaSalle Soil & Water Conservation District as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*John R. Vercher PC*

Jena, Louisiana  
August 6, 2012

SEP 11 2012

## **Basic Financial Statements**

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Statement of Net Assets**  
**June 30, 2012**

SEP 11 2012  
LOUISIANA

	<b>GENERAL FUND</b>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 29,966
Accounts Receivable	2,191
<b>TOTAL ASSETS</b>	<u>32,157</u>
<b>LIABILITIES</b>	
Accounts Payable	1,861
Accumulated Leave	1,922
<b>TOTAL LIABILITIES</b>	<u>3,783</u>
<b>NET ASSETS</b>	
Unrestricted	28,374
<b>TOTAL NET ASSETS</b>	<u>\$ 28,374</u>

See accountant's report.

Statement B

LASALLE SOIL & WATER CONSERVATION DISTRICT

JENA, LOUISIANA

Statement of Activities

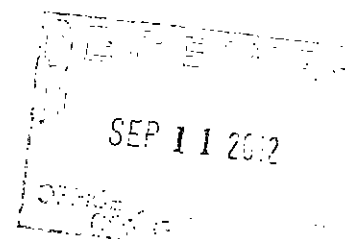
For the Year Ended June 30, 2012

GOVERNMENTAL ACTIVITIES	Expenses	PROGRAM REVENUES			Net (Expenses)/ Revenue	GOVERNMENTAL ACTIVITIES	NET (EXPENSES) REVENUES & CHANGE IN NET ASSETS
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions			
General	\$(27,453)	\$ -0-	\$ -0-	\$ -0-	\$ (27,453)		
GENERAL REVENUES							
							28,050
							773
							318
							<u>29,141</u>
CHANGE IN NET ASSETS							
							1,688
NET ASSETS-BEGINNING							
							26,686
NET ASSETS-ENDING							
							<u>\$ 28,374</u>

SEP 11 2012

See accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Balance Sheet, Governmental Funds**  
**June 30, 2012**



	<u>GENERAL FUND</u>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 29,966
Accounts Receivable	2,191
<b>TOTAL ASSETS</b>	<u>32,157</u>
<b>LIABILITIES</b>	
Accounts Payable	1,861
Accumulated Leave	1,922
<b>TOTAL LIABILITIES</b>	<u>3,783</u>
<b>FUND BALANCES</b>	
Unassigned	28,374
<b>TOTAL FUND BALANCES</b>	<u>28,374</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	\$ <u>32,157</u>

See accountant's report.



**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Statement of Revenues, Expenditures & Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2012**

SEP 11 2012  
OFFICE OF THE CLERK  
JENA, LOUISIANA

	<u>GENERAL FUND</u>
<b>REVENUES</b>	
Intergovernmental Revenue:	
State	\$ 26,292
Farm Bill	1,758
Seedling	773
Other Revenue	318
<b>TOTAL REVENUES</b>	<u>29,141</u>
 <b>EXPENDITURES</b>	
Personnel Services	17,243
Travel	1,953
Operating Services	4,888
Supplies	3,369
<b>TOTAL EXPENDITURES</b>	<u>27,453</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	 1,688
 <b>FUND BALANCE-BEGINNING</b>	 <u>26,686</u>
<b>FUND BALANCE-ENDING</b>	<b>\$ <u>28,374</u></b>

See accountant's report.